

HOUSE No. 2509

By Mr. Quinn of Dartmouth, petition of John F. Quinn and others for legislation to provide tax credits for the repair or replacement of failed cesspool or septic systems pursuant to Title V, so-called. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

John F. Quinn	Shirley Gomes
Harriett L. Stanley	Barbara A. L'Italien
Robert M. Koczera	Thomas J. O'Brien
Stephen R. Canessa	

In the Year Two Thousand and Five.

AN ACT RELATIVE TO TITLE V TAX CREDITS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Subsection (i) of Section 6 of Chapter 62, as appearing in the
2 2002 Massachusetts General Laws Official Edition, is hereby
3 amended by striking out the first paragraph and inserting in place
4 thereof the following:—
5 Any owner of residential property located in the common-
6 wealth who is not a dependent of another taxpayer and who occu-
7 pies said property as his principal residence, shall be allowed a
8 credit equal to 40 percent of the expenditures for design and con-
9 struction expenses for the repair or replacement of a failed
10 cesspool or septic system pursuant to the provisions of Title V as
11 promulgated by the department of environmental protection in
12 1995. Said expenditures shall be the actual cost of the taxpayer or
13 \$15,000, whichever is less; provided, however, that said credit
14 shall be available to eligible taxpayers beginning in the tax year in
15 which the repair or replacement of said cesspool or septic system
16 was completed; and provided, further, that said credit shall not
17 exceed \$1,500 in any tax year and any excess credit may be

18 applied over the following seven subsequent tax years up to the
19 aggregate maximum of \$6,000. The amount of any such credit
20 shall be reduced by an amount equal to the total interest subsidy
21 or grant received from the commonwealth, whether directly or
22 indirectly, toward the cost of said expenditures. The department
23 shall promulgate such rules and regulations as are necessary to
24 administer the credit afforded by this subsection, including, but
25 not limited to, a notification system by the commonwealth to
26 recipients of said interest subsidy or grant of the amount of the
27 total subsidy provided by the commonwealth.